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Preserving relationships

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Preserving Relationships

TIME, it has been said, heals all wounds. To time has been credited and charged innumerable other good and bad qualities. But the lapse of time which results in softening the effect of unpleasant experiences also carries with it the gradual dimming of recollections growing out of things enjoyable and satisfactory.

The practice of accountancy, built as it is on good-will and personal contacts, must reckon with the changes which are wrought by time. Mr. Smith, an erstwhile client, may have his wrath over some piece of work executed to his dissatisfaction softened by the passing of years and the intervening myriads of events in his life. Jones, likewise erstwhile, may carry in his memory only the kindest recollections of work well done, and satisfaction rendered, and yet never think, or find it within his power, to reward that service by further employment or recommendation.

The Smiths and the Joneses come and go, for various reasons. They come, because of the firm's reputation, their acquaintanceship with various members of the firm or of the organization, or the firm's ability to serve them because of geographical spread, or because of the recommendation of some good friend or

satisfied client. They go, because of changes in corporation affiliations or ownership, of changes in their requirements, of death, of a taste for change, of dissatisfaction.

It is inconceivable that the Smiths and Joneses keep their attention fixed on the accountants who serve them now, or who have served them in the past. It is too much to ask that they carry the burden of keeping contact with those who verify their accounts, or have put together for them in the past some report on which they planned and executed certain financial undertakings.

The burden of preserving relationships belongs to the accountants. It need not take the form of solicitation. It should grow out of periodic reviews of contacts, particularly those which have ceased to exist. If a former client no longer is being served, there is a reason. Until the reason is known, the risk exists that the discontinuance was due to dissatisfaction. The loss of a client through dissatisfaction which might be rectified is inexcusable. The reclaiming of a client through removal of dissatisfaction is worth as much as, if not more, in the matter of good-will, than a client who continues on from year to year because he is satisfied.